IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :
THE HONOURABLE THE CHIEF JUSTICE MR. H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 26TH JUNE 2007 / 5TH ASHADHA 1929

WA.No. 1503 of 2007

AGAINST THE JUDGEMENT IN WPC.8614/2007 Dated 16/03/2007
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APPELLANTS:RESPONDENTS
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1. STATE OF KERALA REPRESENTED BY ITS SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, THIRUVANANTHAPURAM.

2. THE COMMISSIONER FOR COMMERCIAL TAXES, TRIVANDRUM.

3. THE COMMERCIAL TAX OFFICER, KOOTHUPARAMBA.

BY SPL. GOVERNMENT PLEADER(TAXES) SRI V.V.ASHOKAN.

RESPONDENTS: PETITIONERS
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1. K.RAMACHANDRAN, S/O. KUNHAMBU NAIR, SOUBHAGYA, SREE NARAYAN NAGAR, P.O.NIRMALAGIRI, KOOTHUPARAMBA, KANNUR DISTRICT.

2. C.P.VIJESH KUMAR, S/O. VASUDEVAN, CHANDISADAN, TRIKKANNAPURAM, P.P.POOKODE (VIA), PATHAYAKUNNU, KANNUR.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 26/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

W.A.No.1503 of 2007

Dated, this the 26th day of June, 2007

JUDGMENT

H.L.Dattu, C.J.

This writ appeal is filed by the State against the orders passed by the learned Single Judge in W.P.(C) No.8614 of 2007 dated 16th March, 2007.

2. We find no merit in the writ appeal. The order passed by the learned Single judge is in consonance with the Constitution Bench decision of the Hon'ble Supreme Court in **Sunrise Associates** v. **Government of NCT of Delhi & Ors**. [(2006) 5 SCC 603]. Accordingly, the writ appeal requires to be rejected and it is rejected. Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

mt/-